



Trustees' Financial Summary

FY2015-16

Submit ID: 0805-97669371

45 Sanders County

0805 Thompson Falls H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Rita Heuschman **Phone #:** (406) 827-3323

(Signature)

(Date)

Chair, Board of Trustees: Mindi Wilson

(Signature)

(Date)

County Superintendant Carol Turk

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
215	Local	LOCAL	na	na
225	Miscellaneous State Grant	STATE	Graduation Matters	State
255	Vo Ed All Career & Tech Ed Programs	STATE	Career/Tech	State
265	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
275	GEAR UP	FEDERAL		84.334
277	GEAR UP	FEDERAL	Summer Gear Up	84.334
365	Miscellaneous State Grant	STATE	Indian Education	State



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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	183,781.15	49,969.67		
02	Taxes Receivable - Real and Personal (120-149)	15,095.05	4,159.81		
03	Taxes Receivable - Protested (150-159)	171.98	4.21		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	199,048.18	54,133.69		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	12,406.42	689.00		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	12,406.42	689.00		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	15,267.03	4,164.02		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	171,374.73	49,280.67		
52	TOTAL FUND BALANCE/EQUITY	171,374.73	49,280.67		
53	TOTAL LIABILITIES AND FUND BALANCE	199,048.18	54,133.69		



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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		141,382.22	(20,910.27)	20,660.41
02	Taxes Receivable - Real and Personal (120-149)				312.58
03	Taxes Receivable - Protested (150-159)				1.60
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			51,971.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		141,382.22	31,060.73	20,974.59
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			5,901.00	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			5,901.00	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				314.18
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		141,382.22	25,159.73	20,660.41
52	TOTAL FUND BALANCE/EQUITY		141,382.22	25,159.73	20,660.41
53	TOTAL LIABILITIES AND FUND BALANCE		141,382.22	31,060.73	20,974.59



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,392.76		7,978.20	9,030.21
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	9,392.76		7,978.20	9,030.21
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	9,392.76		7,978.20	9,030.21
52	TOTAL FUND BALANCE/EQUITY	9,392.76		7,978.20	9,030.21
53	TOTAL LIABILITIES AND FUND BALANCE	9,392.76		7,978.20	9,030.21



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	15,771.18			
02	Taxes Receivable - Real and Personal (120-149)	1,230.96			
03	Taxes Receivable - Protested (150-159)	7.89			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	17,010.03			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,238.85			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	15,771.18			
52	TOTAL FUND BALANCE/EQUITY	15,771.18			
53	TOTAL LIABILITIES AND FUND BALANCE	17,010.03			



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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	22,538.87			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	22,538.87			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	22,538.87			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	22,538.87			
53	TOTAL LIABILITIES AND FUND BALANCE	22,538.87			



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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			95,427.81	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			95,427.81	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			95,427.81	
52	TOTAL FUND BALANCE/EQUITY			95,427.81	
53	TOTAL LIABILITIES AND FUND BALANCE			95,427.81	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	582,507.75	562,617.19
1190	Penalties and Interest on Taxes	2,801.84	1,281.51
1310	Individual Tuition	120.00	708.75
1510	Interest Earnings	648.74	751.48
1900	Other Revenue from Local Sources	0.00	1,431.16
3110	Direct State Aid	696,832.10	696,508.70
3111	Quality Educator	49,143.51	50,555.12
3112	At Risk Student	11,367.87	10,795.65
3113	Indian Education For All	3,896.40	3,862.80
3114	American Indian Achievement Gap	2,000.00	1,845.00
3115	State Spec Ed Allowable Cost Pymt to Districts	27,557.25	30,209.51
3116	Data For Achievement	2,865.00	3,700.00
3118	Natural Resource Development	4,965.74	7,819.42
3120	State Guaranteed Tax Base Aid	195,805.59	174,861.80
3444	State School Block Grant	159,800.42	159,800.42
3445	State Combined Fund School Block Grant	4,231.74	4,231.74
3446	SB96 Block Grant Reimbursement	2,519.21	0.00
3447	SB96 Combined Block Grant Reimbursement	256.81	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,747,319.97	1,710,980.25

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	645,729.59	518,918.27
			2XX Personal Services - Employee Benefits	116,763.84	121,733.40
			3XX Purchased Professional and Technical Services	10,088.02	17,069.92
			4XX Purchased Property Services	600.00	1,798.90
			5XX Other Purchased Services	632.77	2,764.79
			6XX Supplies and Materials	31,275.11	58,434.68
			810 Dues and Fees	0.00	2,341.00
21XX Support Services - Students					
			1XX Personal Services - Salaries	52,440.00	56,544.00
			2XX Personal Services - Employee Benefits	15,270.27	17,256.23
			3XX Purchased Professional and Technical Services	18,099.00	19,775.00
			6XX Supplies and Materials	777.05	0.00
221X Improvement of Instruction Services					
			5XX Other Purchased Services	0.00	455.64



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
		222X	Educational Media Services		
		1XX	Personal Services - Salaries	33,622.92	29,383.55
		2XX	Personal Services - Employee Benefits	2,689.24	5,979.66
		3XX	Purchased Professional and Technical Services	1,003.85	1,089.09
		6XX	Supplies and Materials	4,272.16	4,762.26
		23XX	Support Services - General Administration		
		1XX	Personal Services - Salaries	21,300.00	35,980.44
		2XX	Personal Services - Employee Benefits	152.28	253.68
		3XX	Purchased Professional and Technical Services	14,520.47	11,470.68
		5XX	Other Purchased Services	16,721.52	19,616.25
		6XX	Supplies and Materials	1,284.09	1,091.17
		810	Dues and Fees	2,379.00	505.00
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries	105,324.82	57,724.41
		2XX	Personal Services - Employee Benefits	32,427.15	34,360.43
		3XX	Purchased Professional and Technical Services	750.00	0.00
		5XX	Other Purchased Services	891.28	1,088.74
		6XX	Supplies and Materials	4,887.48	2,281.54
		810	Dues and Fees	0.00	480.00
		25XX	Support Services - Business		
		1XX	Personal Services - Salaries	12,051.95	22,640.46
		2XX	Personal Services - Employee Benefits	1,617.74	5,542.77
		3XX	Purchased Professional and Technical Services	1,558.98	735.00
		5XX	Other Purchased Services	13,625.91	28,814.69
		6XX	Supplies and Materials	709.00	2,388.60
		26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	87,810.52	99,370.36
		2XX	Personal Services - Employee Benefits	27,404.17	33,264.80
		4XX	Purchased Property Services	97,454.28	107,947.80
		5XX	Other Purchased Services	266.58	160.72
		6XX	Supplies and Materials	23,547.56	35,186.40
		7XX	Property and Equipment Acquisition	0.00	7,185.00
		810	Dues and Fees	0.00	135.00
		280	Special Education - Local and State		
		1XXX	Instruction		
		1XX	Personal Services - Salaries	85,518.70	75,791.09
		2XX	Personal Services - Employee Benefits	15,446.75	16,630.06
		5XX	Other Purchased Services	0.00	223.02
		6XX	Supplies and Materials	556.44	649.22
		62XX	Resources Transferred to Other School Districts or Cooperatives		
		920	Resources Transferred to Other School Districts or Cooperatives	3,927.50	3,808.50



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	316 Data For Achievement					
		25XX Support Services - Business				
			6XX Supplies and Materials	2,865.00	0.00	
	329 State Miscellaneous Grants					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	11.00	
	365 Indian Education for All - OTO & Ongoing					
		1XXX Instruction				
			6XX Supplies and Materials	261.40	0.00	
	471 GEAR UP					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	352.02	
	610 Adult Continuing Education Programs					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	251.85	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	10,861.00	12,501.00	
			2XX Personal Services - Employee Benefits	57.95	63.54	
			3XX Purchased Professional and Technical Services	964.00	0.00	
			5XX Other Purchased Services	16,123.27	22,096.76	
			6XX Supplies and Materials	710.48	30.95	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	60,762.00	66,451.00	
			2XX Personal Services - Employee Benefits	324.28	380.65	
			3XX Purchased Professional and Technical Services	530.70	2,991.24	
			5XX Other Purchased Services	58,023.27	53,374.72	
			6XX Supplies and Materials	15,957.31	20,081.59	
			810 Dues and Fees	3,965.00	3,965.00	
	910 Food Services					
		31XX Food Services				
			5XX Other Purchased Services	159.30	379.60	
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	0.00	9,000.00	
		62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	40,000.00	67,847.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,716,962.95</u>	<u>1,723,410.14</u>	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					183,804.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,710,980.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,723,410.14	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					171,374.73	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	176,623.40	161,606.81
1190	Penalties and Interest on Taxes	816.71	382.05
1510	Interest Earnings	124.40	99.77
2220	County On-Schedule Trans Reimb	33,850.00	33,850.00
3210	State On-Schedule Trans Reimb	33,850.00	33,850.00
3444	State School Block Grant	10,881.01	10,881.01
3446	SB96 Block Grant Reimbursement	739.32	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		256,884.84	240,669.64

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	7,242.00	7,369.56
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	11,730.00	5,270.04
	27XX	Student Transportation Services			
		4XX	Purchased Property Services	637.00	0.00
		5XX	Other Purchased Services	182,378.79	182,826.40
		6XX	Supplies and Materials	18,070.27	13,353.03
999	Undistributed				
	62XX	Resources Transferred to Other School Districts or Cooperatives			
		920	Resources Transferred to Other School Districts or Cooperatives	23,000.00	40,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				243,058.06	248,819.03



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					57,430.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					240,669.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					248,819.03	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					49,280.67	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	460.63	227.02
	2240 County Retirement Distribution	156,643.99	196,685.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>157,104.62</u>	<u>196,912.92</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	150,805.17	85,510.95
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	8,421.99	9,136.68
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	5,488.99	4,776.30
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	4,720.80	7,200.36
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	18,498.69	10,682.86
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	1,912.56	4,018.74
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	13,264.52	14,756.50
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	13,738.14	12,285.20
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	447.15	371.45
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,601.04	1,519.65
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	8,247.48	8,586.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>227,146.53</u>	<u>158,844.80</u>



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					103,314.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					196,912.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					158,844.80	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					141,382.22	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
215	Local	
	1900 Other Revenue from Local Sources	25,316.20
225	Miscellaneous State Grant	
	3240 Graduation Matters Montana	5,000.00
255	Vo Ed All Career & Tech Ed Programs	
	3900 State Career & Technical Ed Entitlement	4,685.00
265	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	10,303.00
275	GEAR UP	
	4710 GEAR UP	123,112.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>168,416.43</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2015 Value	2016 Value
215	Local				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		881.58
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services		25,000.00
			215 Subtotal		<u>25,881.58</u>
225	Miscellaneous State Grant				
	324 Graduation Matters Montana				
	1XXX Instruction				
			1XX Personal Services - Salaries		1,883.55
			2XX Personal Services - Employee Benefits		307.93
			5XX Other Purchased Services		1,730.70
			6XX Supplies and Materials		1,492.08
	329 State Miscellaneous Grants				
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services		464.25
			225 Subtotal		<u>5,878.51</u>
255	Vo Ed All Career & Tech Ed Programs				
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			6XX Supplies and Materials		586.93
			255 Subtotal		<u>586.93</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2015 Value	2016 Value
265	Vo Ed Carl Perkins Basic Grant					
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant				
		1XXX	Instruction			
			5XX	Other Purchased Services		964.05
			6XX	Supplies and Materials		9,338.93
				265 Subtotal		<u>10,302.98</u>
275	GEAR UP					
	471	GEAR UP				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		51,131.00
			2XX	Personal Services - Employee Benefits		8,359.93
			3XX	Purchased Professional and Technical Services		800.00
			5XX	Other Purchased Services		18,439.35
			6XX	Supplies and Materials		11,231.38
				275 Subtotal		<u>89,961.66</u>
277	GEAR UP					
	471	GEAR UP				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		9,814.00
			2XX	Personal Services - Employee Benefits		779.25
			3XX	Purchased Professional and Technical Services		6,531.10
			5XX	Other Purchased Services		7,689.53
			6XX	Supplies and Materials		8,336.78
				277 Subtotal		<u>33,150.66</u>
365	Miscellaneous State Grant					
	365	Indian Education for All - OTO & Ongoing				
		1XXX	Instruction			
			5XX	Other Purchased Services		1,247.50
				365 Subtotal		<u>1,247.50</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:						<u><u>167,009.82</u></u>



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					23,753.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					168,416.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					167,009.82	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					25,159.73	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
215 Local	25,316.20	25,881.58	-565.38
225 Miscellaneous State Grant	5,000.00	5,878.51	-878.51
255 Vo Ed All Career & Tech Ed Programs	4,685.00	586.93	4,098.07
265 Vo Ed Carl Perkins Basic Grant	10,303.00	10,302.98	0.02
275 GEAR UP	123,112.23	89,961.66	33,150.57
277 GEAR UP	0.00	33,150.66	-33,150.66
365 Miscellaneous State Grant	0.00	1,247.50	-1,247.50
Total	168,416.43	167,009.82	1,406.61



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	8,837.64	11,901.67
1190	Penalties and Interest on Taxes	44.49	21.96
1340	Fees for Adult Education	966.00	904.00
1510	Interest Earnings	25.99	39.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,874.12	12,867.16

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
610 Adult Continuing Education Programs					
1XXX Instruction					
			1XX Personal Services - Salaries	3,460.00	2,660.00
			5XX Other Purchased Services	123.80	0.00
			6XX Supplies and Materials	0.00	2,461.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,583.80	5,121.61

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	12,914.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,867.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,121.61	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	20,660.41	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18	
PRC	Revenue		2015 Value	2016 Value
	1311 Driver's Education Fees		7,510.00	4,981.00
	1510 Interest Earnings		15.84	23.73
	3260 State Driver's Education Reimbursement		2,819.35	5,599.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			10,345.19	10,604.36

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	7,875.00	5,987.50
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	177.46	0.00
			6XX Supplies and Materials	298.95	79.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				8,351.41	6,067.15

Schedule Of Changes Worksheet						Fund Code 18
Beginning Fund Balance						4,855.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10,604.36 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,067.15 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						9,392.76 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	19.67	18.79
	1910 Rentals	350.00	950.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>369.67</u>	<u>968.79</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	7,009.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	968.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,978.20	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	16.70	8.59
	5300 Operating Transfers from Other Funds	0.00	9,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>16.70</u>	<u>9,008.59</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		25XX Support Services - Business			
			1XX Personal Services - Salaries	0.00	5,800.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>5,800.00</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	5,821.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,008.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,800.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,030.21	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	52,128.32	49,609.29
1190	Penalties and Interest on Taxes	241.22	114.17
1510	Interest Earnings	44.74	30.50
3281	State Technology Aid	1,580.90	1,533.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		53,995.18	51,287.74

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
		3XX	Purchased Professional and Technical Services	0.00	4,770.00
		4XX	Purchased Property Services	0.00	4,770.00
		6XX	Supplies and Materials	45,648.52	40,147.90
21XX Support Services - Students					
		1XX	Personal Services - Salaries	2,736.00	0.00
258X Admin. Tech. - Technology Coordinator					
		1XX	Personal Services - Salaries	0.00	7,296.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				48,384.52	56,983.90

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	21,467.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	51,287.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	56,983.90	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,771.18	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	38.58	50.97
	1920 Contributions/Donations from Private Sources	18,229.00	2,894.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>18,267.58</u>	<u>2,945.14</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			7XX Property and Equipment Acquisition	5,276.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>5,276.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	19,593.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,945.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	22,538.87	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	88,291.00	108,452.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>88,291.00</u>	<u>108,452.58</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	79,331.09	106,535.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>79,331.09</u>	<u>106,535.56</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	93,510.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	108,452.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	106,535.56	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	95,427.81	(5)



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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	45,970.00	47,424.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	619,141.98	557,701.52
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,360.09	2,979.09
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	72,297.55	60,608.43
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	27,367.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	27,367.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,122.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	39,408.77
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	97,101.89
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	75,791.09	0.00	0.00	0.00	0.00
280	1XXX	2XX	16,630.06	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	223.02	0.00	0.00	0.00	0.00
280	1XXX	6XX	649.22	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	3,808.50	0.00	0.00	0.00	0.00
Totals			97,101.89	0.00	0.00	0.00	0.00

97,101.89

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	114,971.50	0.00	0.00	0.00	114,971.50
Land Improvements	536,550.27	0.00	0.00	0.00	536,550.27
Buildings	1,400,147.32	0.00	0.00	0.00	1,400,147.32
Machinery and Equipment	202,888.35	-5.00	7,185.00	0.00	210,068.35
Totals at Historical Cost	2,254,557.44	-5.00	7,185.00	0.00	2,261,737.44
Depreciation					
Improvement Accum	339,643.25	17,085.00	0.00	0.00	356,728.25
Building Accum	504,984.75	0.00	30,662.00	0.00	535,646.75
Machinery and Equipment Accum	121,055.12	12,066.88	12,593.00	0.00	145,715.00
Total Accumulated Depreciation	965,683.12	29,151.88	43,255.00	0.00	1,038,090.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,288,874.32	-29,156.88	-36,070.00	0.00	1,223,647.44

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.



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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	109,597.17	18,766.00	0.00	0.00	128,363.17	0.00	128,363.17
Total Governmental Activity							
Non-bond Long-Term Liabilities	109,597.17	18,766.00	0.00	0.00	128,363.17	0.00	128,363.17

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	0.00	169,174.87	0.00	169,174.87
Net Pension - TRS	0.00	1,186,910.79	0.00	1,186,910.79